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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 11642/2025**

MANISH JAIN PROPRIETOR OF BANDEMATRAM  
GROUP

.....Petitioner

Through: Mr. Vinay Rathi, DHCLSC & Mr.  
Vikrant Dhama, Adv

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Abhishek Saket SPCG, Mr. Manish  
Madhukar, Mr. Abhigyan, Ms. Reya  
Paul, Advs for R-1.  
Sh. Atul Tripathi, SSC, CBIC with Mr.  
Gaurav Mani Tripathi & Mr. Shubham  
Mishra, Advs for R-2

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**

% **05.08.2025**

1. This hearing has been done through hybrid mode.

**CM APPL. 47608/2025 & CM APPL. 47609/2025 ( Exemption)**

2. Allowed, subject to all just exceptions. Both the applications are disposed of.

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3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the impugned Order-in-Appeal dated 12<sup>th</sup> October, 2022 (hereinafter, '*impugned order*') passed by the Appellate Authority.

4. In terms of the Central Goods and Service Tax Act, 2017, the appeal



against the said impugned order would lie before the Goods and Service Tax Appellate Tribunal which is not yet constituted.

5. In view thereof, issue notice. Mr. Tripathi, Id. SSC and Mr. Abhishek Saket Id. SPCG accept notice on behalf of Respondent Nos.1 and 2.
6. Let a counter affidavit be filed within four weeks. Rejoinder, if any, be filed within four weeks thereafter.
7. List before Joint Registrar on 03<sup>rd</sup> September, 2025.
8. List before this Court on 11<sup>th</sup> November, 2025.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**AUGUST 5, 2025**

Sk/ck